



ORIENT ASSET UMBRELLA FUND FINANCIAL STATEMENTS

Kasha Money Market Fund

1 STATEMENT OF COMPREHENSIVE INCOME	31 st DEC 2023 Audited KShs '000'	31 st DEC 2022 Audited KShs '000'
Income		
Interest income	14,986	13,113
Realized gain/losses on available for sale financial assets	(676)	68
Unrealized gain/losses on available for sale financial assets	(770)	-
Other income/loss	53	20
Total income	13,593	13,201
Expenses		
Operating expenses	3,290	2,066
Provision for expected credit losses on financial assets	(529)	372
Total expenses	2,761	2,438
Profit/loss before Tax	10,832	10,763
Tax	-	-
Profit/loss after Tax	10,832	10,763

2 STATEMENT OF FINANCIAL POSITION	31 st DEC 2023 Audited KShs '000'	31 st DEC 2022 Audited KShs '000'
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Non-current assets		
Investments in government securities	47,774	13,097
Investments in corporate paper	13,770	30,037
Investments in unit trust	2,986	2,989
Total non-current assets	64,530	46,122
Current assets		
Cash and bank balances	1,921	51
Investments in bank deposits	54,810	68,510
Other current assets	-	-
Total current assets	56,731	68,561
TOTAL ASSETS	121,261	114,683
Share capital and reserves		
Unit holders balances	108,496	102,116
Retained profits	10,832	10,763
TOTAL SHAREHOLDER FUNDS	119,328	112,879
Current liabilities		
Other liabilities	1,933	1,804
Total current liabilities	1,933	1,804
TOTAL EQUITY & LIABILITIES	121,261	114,683

Hifadhi Fixed Income Fund

1 STATEMENT OF COMPREHENSIVE INCOME	31 st DEC 2023 Audited KShs '000'	31 st DEC 2022 Audited KShs '000'
Income		
Interest income	16,829	15,749
Realized gain/losses on available for sale financial assets	-	3
Unrealized gain/losses on available for sale financial assets	(15,955)	-
Other income/loss	36	11
Total income	910	15,764
Expenses		
Operating expenses	3,919	3,841
Provision for expected credit losses on financial assets	(1,424)	1,499
Total expenses	2,495	5,340
Profit/loss before tax	(1,585)	10,424
Tax	-	-
Profit/loss after tax	(1,585)	10,424

2 STATEMENT OF FINANCIAL POSITION	31 st DEC 2023 Audited KShs '000'	31 st DEC 2022 Audited KShs '000'
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Non-current assets		
Investments in government securities	80,222	91,164
Investments in corporate paper	18,867	34,598
Total non-current assets	99,089	125,762
Current assets		
Cash and bank balances	76	0.20
Investments in bank deposits	21,661	4,166
Other current assets	-	-
Total current assets	21,737	4,166
TOTAL ASSETS	120,827	129,928
Share capital and reserves		
Unit holders balances	119,625	117,038
Retained profits	(1,585)	10,424
TOTAL SHAREHOLDERS FUNDS	118,039	127,462
Current liabilities		
Other liabilities	2,788	2,466
Total current liabilities	2,788	2,466
TOTAL EQUITY & LIABILITIES	120,827	129,928

Titus K Muya - Chairman Jacqueline Ouyoo-Githinji - Independent Non-Executive Director



You dream it we help you achieve it! Invest in our Kasha Money Market today & realize your dreams through wealth creation.

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